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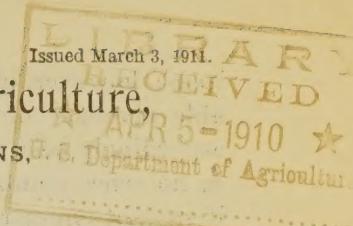
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United States Department of Agriculture,

OFFICE OF EXPERIMENT STATIONS,

A. C. TRUE, Director.



CLASSIFICATION OF EXPERIMENT STATION ACCOUNTS.

The scheme for classification of experiment station accounts provides for 18 ledger headings as follows:

- (1) SALARIES—administrative, technical, and clerical.
- (2) LABOR, regular and temporary, in connection with experiments.
- (3) PUBLICATIONS, printing, illustration, envelopes for mailing, etc.
- (4) POSTAGE AND STATIONERY, including means of communication, such as telephone, telegraph, and cable service; and stationery for office and record purposes, forms, index cards, etc.
- (5) FREIGHT AND EXPRESS, including drayage or other charges for handling freight.
- (6) HEAT, LIGHT, WATER, AND POWER.
- (7) CHEMICALS AND LABORATORY SUPPLIES for all departments of the station, not including apparatus of permanent character.
- (8) SEEDS, PLANTS, AND SUNDRY SUPPLIES not otherwise provided for, for various departments.
- (9) FERTILIZERS, including water for irrigation.
- (10) FEEDING STUFFS for work animals and those under experiment.
- (11) LIBRARY—books, periodicals, and binding, but not including equipment or general supplies.
- (12) TOOLS, MACHINERY, AND APPLIANCES, such as agricultural implements and machines, motors, mills, pumps, vehicles, harness, and small movable structures like animal cages, brooders, or shelters; including repairs to same.
- (13) FURNITURE AND FIXTURES for offices and laboratories—desks, cases, typewriters, and office appliances.
- (14) SCIENTIFIC APPARATUS AND SPECIMENS, including mounted insects, fungi, etc.
- (15) LIVE STOCK, including purchase of animals of all kinds for work or experimental purposes, but not their feeding and care.
- (16) TRAVELING EXPENSES in supervision of station work or in connection with it.
- (17) CONTINGENT EXPENSES, to be itemized in detail.
- (18) BUILDINGS AND LAND, including all expenses for labor and material for the erection, alteration, and repair of buildings, permanent structures built in place, purchase of permanent fixtures forming part of a building, purchase or rental of land (under Adams fund only), and improvements on land, such as roads, fences, drainage or water systems, etc.

The object has been to secure a clear and self-explanatory statement of station expenditures, with as large a degree of uniformity as practicable. The designations of Abstracts 7, 12, and 14 have recently been changed slightly, to make them more explicit. In the majority of cases the classification of individual entries is apparent, and no suggestion is needed. In the case of a considerable number of

items, however, questions have arisen from time to time and considerable diversity of practice has been noted. The following list has accordingly been prepared to serve as a guide in this matter, and while in no sense complete it will often suggest the classification of other items not enumerated.

It is recognized that in several instances the classification suggested is a more or less arbitrary one, and that the items might with propriety be placed under other headings. Rarely would two persons classify an entire account exactly the same in all particulars. These suggestions will, however, enable greater uniformity and thus make the station accounts more readily comparable when reviewed or tabulated for publication.

Advertising machine.....	<i>Furniture and Fixtures.</i>
Addressograph or other addressing machine.....	<i>Furniture and Fixtures.</i>
Addressograph supplies and stencils	<i>Postage and Stationery.</i>
Advertising.....	Classify under <i>Contingent Expenses</i> and explain its character.
Advertising in connection with sale of products.....	<i>Sales Fund.</i>
Animals, small, for experimental purposes.....	<i>Live Stock.</i>
Auditing accounts.....	<i>Contingent Expenses.</i>
Balances for laboratory use.....	<i>Scientific Apparatus and Specimens.</i>
Bees.....	<i>Live Stock.</i>
Board of employees temporarily in field.....	<i>Traveling Expenses.</i>
Board of horses or other stock.....	<i>Feeding Stuffs; not Live Stock.</i>
Board of laborers, when part of wages.....	<i>Labor.</i>
Breeding cages for insects and small animals.....	<i>Tools, Machinery, and Appliances.</i>
Brooders.....	<i>Tools, Machinery, and Appliances.</i>
Butter for experiment.....	<i>Seeds, Plants, and Sundry Supplies.</i>
Calculating and computing machines.....	<i>Furniture and Fixtures.</i>
Cameras.....	<i>Scientific Apparatus and Specimens.</i>
Carpenter work on buildings.....	<i>Buildings and Land.</i>
Carpets.....	<i>Furniture and Fixtures.</i>
Carriages, wagons, and similar conveyances.....	<i>Tools, Machinery, and Appliances.</i>
Cartage.....	<i>Freight and Express.</i>
"Chemicals and Laboratory Supplies" not to include articles properly classed as <i>Scientific Apparatus and Specimens</i> , but such consumable supplies as beakers, funnels, flasks, culture tubes and dishes, glass and rubber tubing, filter paper, and similar miscellaneous supplies for chemical, bacteriological, and other laboratories.	
Cistern, construction.....	<i>Buildings and Land.</i>
Cold-storage plant.....	<i>Buildings and Land.</i>
Combustion furnace.....	<i>Scientific Apparatus and Specimens.</i>
Commission on sale of station property.....	<i>Sales Fund.</i>
Copying machines.....	<i>Furniture and fixtures.</i>
Cuts, halftones, etc., for illustrating publications.....	<i>Publications.</i>
Drainage of land.....	<i>Buildings and Land.</i>
Drawings for illustrations.....	<i>Publications.</i>
Drayage.....	<i>Freight and Express.</i>
Dues in Association of American Agricultural	Colleges and Experiment Stations,
Contingent Expenses. Where membership in an association is carried by the station	
in order to secure the proceedings, this charge should be entered under <i>Library</i> .	
Duplicating machine, mimeograph, etc.....	<i>Furniture and Fixtures.</i>

Electric-light bulbs.....	<i>Furniture and Fixtures.</i>
Electric-light fixtures for illumination.....	<i>Buildings and Land.</i>
Electric wiring.....	<i>Buildings and Land.</i>
Envelopes for mailing bulletins.....	<i>Publications.</i>
Expense of sale of station property or products.....	<i>Sales Fund.</i>
Fee in aid of graduate school is not a proper charge against the Hatch or Adams fund.	
Fencing.....	<i>Buildings and Land.</i>
Flower pots.....	<i>Seeds, Plants, and Sundry Supplies.</i>
Fungi, specimens.....	<i>Scientific Apparatus and Specimens.</i>
Fungicides.....	<i>Seeds, Plants, and Sundry Supplies.</i>
Gas fixtures for illumination.....	<i>Buildings and Land.</i>
Gas machine.....	<i>Tools, Machinery, and Appliances.</i>
Gas mantles and shades.....	<i>Furniture and Fixtures.</i>
Gasoline.....	<i>Heat, Light, Water, and Power.</i>
Hardware, small sundries.....	<i>Seeds, Plants, and Sundry Supplies.</i>
(If a definite part of a building enterprise, should be charged to <i>Buildings and Land</i> .)	
Harness.....	<i>Tools, Machinery, and Appliances.</i>
Heating apparatus.....	<i>Buildings and Land.</i>
Herbarium cases.....	<i>Furniture and Fixtures.</i>
Herbarium specimens.....	<i>Scientific Apparatus and Specimens.</i>
Horse hire for work.....	<i>Labor.</i>
Horseshoeing.....	<i>Seeds, Plants, and Sundry Supplies.</i>
Ice.....	<i>Seeds, Plants, and Sundry Supplies.</i>
Illustrations for publications.....	<i>Publications (d).</i>
Incubators for hatching chickens (not laboratory incubators).....	<i>Tools, Machinery, and Appliances.</i>
Incubators for laboratory investigations.....	<i>Scientific Apparatus and Specimens.</i>
Insect boxes and cases.....	<i>Furniture and Fixtures.</i>
Insect-breeding cages.....	<i>Tools, Machinery, and Appliances.</i>
Insecticides.....	<i>Seeds, Plants, and Sundry Supplies.</i>
Insects, mounted specimens.....	<i>Scientific Apparatus and Specimens.</i>
Insurance on buildings.....	<i>Contingent expenses.</i>
Interest paid on borrowed money not chargeable to either Federal fund.	
Interest received on station funds, credit under <i>Sales Fund</i> .	
Irrigation ditches, permanent.....	<i>Buildings and Land.</i>
Irrigation ditches, cleaning out.....	<i>Labor.</i>
Irrigation flumes, if permanent.....	<i>Buildings and Land.</i>
Irrigation water.....	<i>Fertilizers.</i>
Kerosene.....	<i>Heat, Light, Water, and Power.</i>
Labor in connection with erection of buildings.....	<i>Buildings and Land.</i>
Lenses for cameras or microscopes.....	<i>Scientific Apparatus and Specimens.</i>
Library supplies.....	<i>Postage and Stationery.</i>
Linoleum.....	<i>Furniture and Fixtures.</i>
Livery.....	<i>Traveling Expenses.</i>
Medicine.....	<i>Seeds, Plants, and Sundry Supplies.</i>
Membership fee, when incurred to secure proceedings or periodical of a society.....	<i>Library.</i>
Milk bought for experimental purposes should be charged to <i>Seeds, Plants, and Sundry Supplies</i> , when it is not charged to the proceeds from the sale of the product.	
Milking machine.....	<i>Tools, Machinery, and Appliances.</i>
Mimeograph.....	<i>Furniture and Fixtures.</i>
Motor, movable (unless part of scientific apparatus).....	<i>Tools, Machinery, and Appliances.</i>
Neostyle, etc.....	<i>Furniture and Fixtures.</i>
Oil, lubricating.....	<i>Seeds, Plants, and Sundry Supplies.</i>
Painting, papering, and decorating.....	<i>Buildings and Land.</i>

Photographic supplies:	
Cameras and lenses.....	<i>Scientific Apparatus and Specimens.</i>
Consumable supplies, such as films, plates, paper, developers, etc.....	<i>Seeds, Plants, and Sundry Supplies.</i>
Photographs of stock, field work, etc., when purchased in finished form.....	<i>Seeds, Plants, and Sundry Supplies.</i>
Platform scales for weighing animals, field crops, etc.....	<i>Tools, Machinery, and Appliances;</i> not Furniture and Fixtures or Scientific Apparatus and Speci- mens.
Platinum ware.....	<i>Scientific Apparatus and Specimens.</i>
Plumbing.....	<i>Buildings and Land.</i>
"Postage and Stationery" includes all miscellaneous office supplies except furniture and fittings, such as all kinds of stationery and note books, index cards, typewriter supplies, rubber stamps, ordinary drawing instruments, etc. Charges for tele- phone and telegraph are also classed here. This abstract should be separated into (a) Postage, (b) Telephone and Telegraph, and (c) Stationery, and so given in the financial report.	
Pots or tiles for culture experiments, movable.....	<i>Tools, Machinery, and Appliances.</i>
Poultry.....	<i>Live Stock.</i>
Poultry buildings, portable.....	<i>Tools, Machinery, and Appliances.</i>
Pumping plant.....	<i>Buildings and Land.</i>
Refrigerator.....	<i>Furniture and Fixtures.</i>
Registry of animals.....	Charge to <i>Live Stock</i> , but explain in financial report.
Reprints or separates of scientific papers by sta- tion workers	<i>Publications; not Library.</i>
Reservoir for water storage.....	<i>Buildings and Land.</i>
Saccardo, <i>Sylloge fungorum</i>	<i>Scientific Apparatus and Specimens.</i>
Scales; ordinary for weighing feed, small ani- mals and the like.....	<i>Tools, Machinery, and Appliances;</i> not Scientific Apparatus.
Shoeing horses.....	<i>Seeds, Plants, and Sundry Supplies;</i> not Live Stock.
Spraying apparatus.....	<i>Tools, Machinery, and Appliances.</i>
Spraying materials.....	<i>Seeds, Plants, and Sundry Supplies.</i>
Sterilizing outfit for dairy.....	<i>Tools, Machinery, and Appliances;</i> not Scientific Apparatus.
Stoves, gasoline, etc.....	<i>Furniture and Fixtures.</i>
Tanks for field or greenhouse experiments, built in place.....	<i>Buildings and Land.</i>
Teaming, when in nature of cartage or express- age.....	<i>Freight and Express.</i>
(When this represents the labor of a man and team in field work, charge to <i>Labor</i> .)	
Traveling expenses; "C" refers to attendance at meetings and other travel on station business not directly connected with supervision of station work.	
Typewriter.....	<i>Furniture and Fixtures.</i>
Typewriter supplies.....	<i>Postage and Stationery.</i>
Wagons.....	<i>Tools, Machinery, and Appliances.</i>
Windmill, tank, and pump.....	<i>Buildings and Land.</i>
Water register.....	<i>Scientific Apparatus and Specimens.</i>
Window screens and doors.....	<i>Furniture and Fixtures.</i>